REGISTERED NUMBER: SC688021 (Scotland)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

FINCH REAL ESTATE LIMITED

FINCH REAL ESTATE LIMITED (REGISTERED NUMBER: SC688021)

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FOR THE YEAR ENDED 31 MARCH 2025

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

DIRECTORS:	Nicholas Martin Finnieston Samuel Stephen Chambers
REGISTERED OFFICE:	c/o DM McNaught & Co Ltd 166 Buchanan Street Glasgow G1 2LW
REGISTERED NUMBER:	SC688021 (Scotland)
ACCOUNTANTS:	D M McNaught & Co Ltd Chartered Accountants 166 Buchanan Street Glasgow Lanarkshire G1 2LW

BALANCE SHEET
31 MARCH 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	4		2,180		2,096
CURRENT ASSETS					
Debtors	5	47,870		187,379	
Cash at bank		368,489		196,475	
		416,359		383,854	
CREDITORS					
Amounts falling due within one year	6	156,472		112,949	
NET CURRENT ASSETS			259,887		270,905
TOTAL ASSETS LESS CURRENT LIABILITIES			262,067		273,001
PROVISIONS FOR LIABILITIES			545		524
NET ASSETS			261,522		272,477
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			261,518		272,473
SHAREHOLDERS' FUNDS			261,522		272,477

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 3 July 2025 and were signed on its behalf by:

Nicholas Martin Finnieston - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Finch Real Estate Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2024 - 3) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2024	3,851
Additions	811
At 31 March 2025	4,662
DEPRECIATION	
At 1 April 2024	1,755
Charge for year	727
At 31 March 2025	2,482
NET BOOK VALUE	
At 31 March 2025	2,180
At 31 March 2024	2,096

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	41,936	185,811
Other debtors	5,934	1,568
	47,870	187,379

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	5,787	443
Taxation and social security	146,283	108,705
Other creditors	4,402	3,801
	156,472	112,949

7. ULTIMATE CONTROLLING PARTY

The directors, acting in concert, are the ultimate controlling parties by virtue of their office and shareholdings.

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF FINCH REAL ESTATE LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Finch Real Estate Limited for the year ended 31 March 2025 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at https://icas.com/icas-framework-preparation-of-accounts.

This report is made solely to the Board of Directors of Finch Real Estate Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Finch Real Estate Limited and state those matters that we have agreed to state to the Board of Directors of Finch Real Estate Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at https://icas.com/icas-framework-preparation-of-accounts. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Finch Real Estate Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Finch Real Estate Limited. You consider that Finch Real Estate Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Finch Real Estate Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

3 July 2025

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.